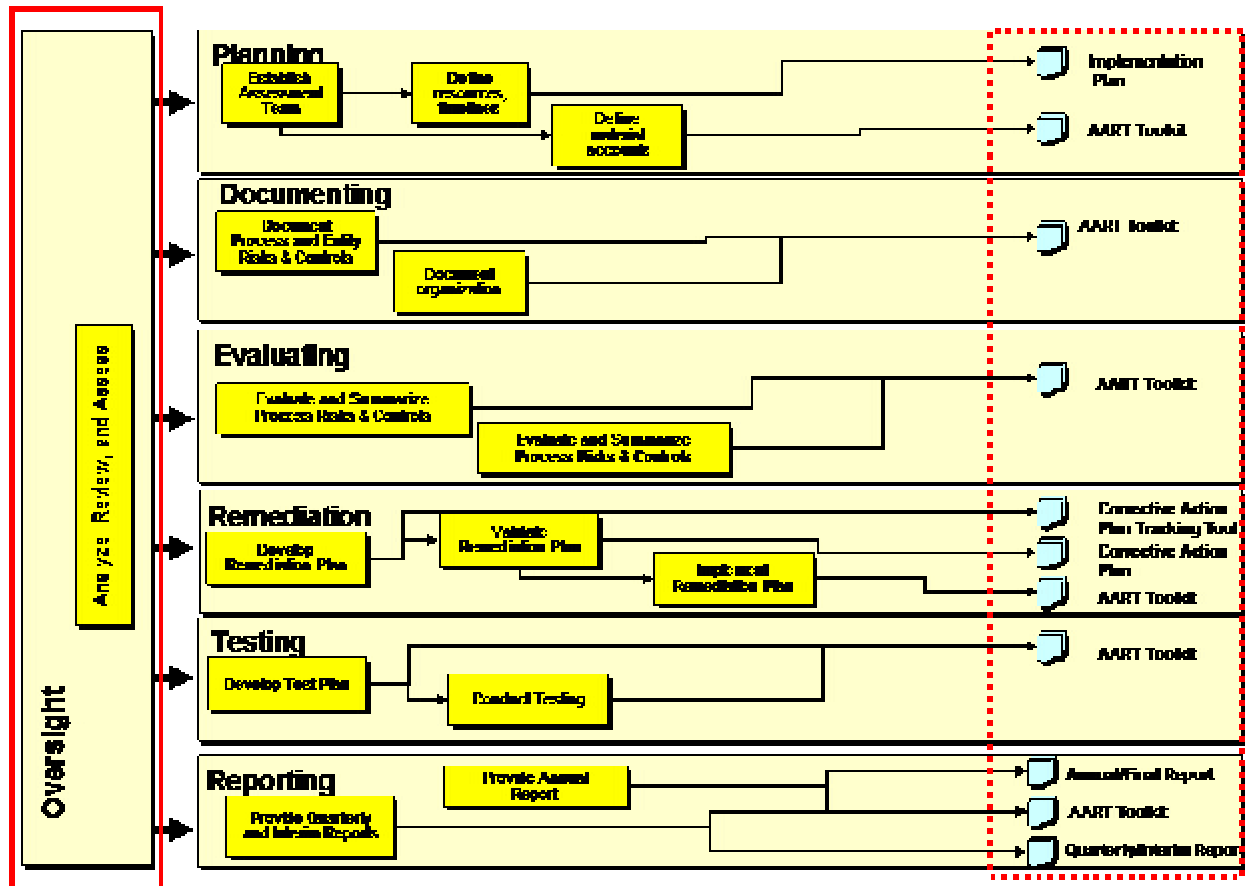




Quick Start Guide 7 – Oversight



Purpose	<ul style="list-style-type: none"> Determine the methodology for analyzing and reviewing A-123 Site information provided to the Field Offices, Lead Program Secretarial Offices (LPSOs), and Cognizant Secretarial Offices (CSOs).
Key Activities	<ul style="list-style-type: none"> Analyze, review, and assess A-123 reporting Coordinate with Field Offices, LPSO, and CSO Develop assessment and oversight report Roll-up A-123 reporting
Required Templates	<ul style="list-style-type: none"> None



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PROCEDURES



The Planning phase has been completed. The Site and Program Assessment Teams have been established and an oversight strategy has been developed. The oversight strategy should include Continuous Quality Improvement and be implemented throughout the OMB A-123 Implementation Lifecycle.

Both the Field Offices and Programs are required to perform oversight as part of the A-123 Implementation. Field Offices perform oversight on the Sites over which they have management responsibility. Programs are required to perform oversight over Field Offices for which they are the designated LPSO.

Unless otherwise noted, the Site or Program Assessment Team or its designated representative(s) will perform each step in this guide.

A. Review and Analyze A-123 Reporting



If the Site or Field Office AART have not been rolled up to the Field Office or Program AART, respectively, refer to Section D of this guide for instructions.



The CFO A-123 Website contains optional references to assist in the analysis and review of submissions. See the Additional Information section at the end of this guide for a list of reference materials available.

1. Quality review should consider (at a minimum):
 - ⇒ Consistency (e.g., with other information available)
 - ⇒ Completeness (e.g., all data that is requested has been made available)
 - ⇒ Accuracy (e.g., proper level of detail, proper rationales and supporting information provided)
 - ⇒ Timeliness (e.g., meeting timelines, follow-up on planned activities)
 - ⇒ Professional Judgment Decisions (e.g., if higher-level ratings do not appear consistent with lower-level ratings, validate whether the rationale for the "professional judgment" is appropriate)
2. Analyze and identify:
 - ⇒ Common control deficiencies and remediation areas across Field Offices and/or Sites.
 - ⇒ Common challenges and barriers.
3. Provide Guidance by:
 - ⇒ Documenting and following-up on discrepancies, questions, and items needing remediation.
 - ⇒ Sharing "Best Practices" submitted by the Sites and/or Field Offices that could benefit others.



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- ⇒ Developing Field Office- and LPSO-level initiatives based on the results of this analysis or escalating issues to the A-123 Project Management Team (PMT) for possible Department-wide initiatives to maximize efficiency and effectiveness.



Utilize any A-123 Project Management Team assessments provided to you when reviewing and analyzing A-123 reports, as these will augment Field Office or LPSO analysis.

B. Coordination with CSO



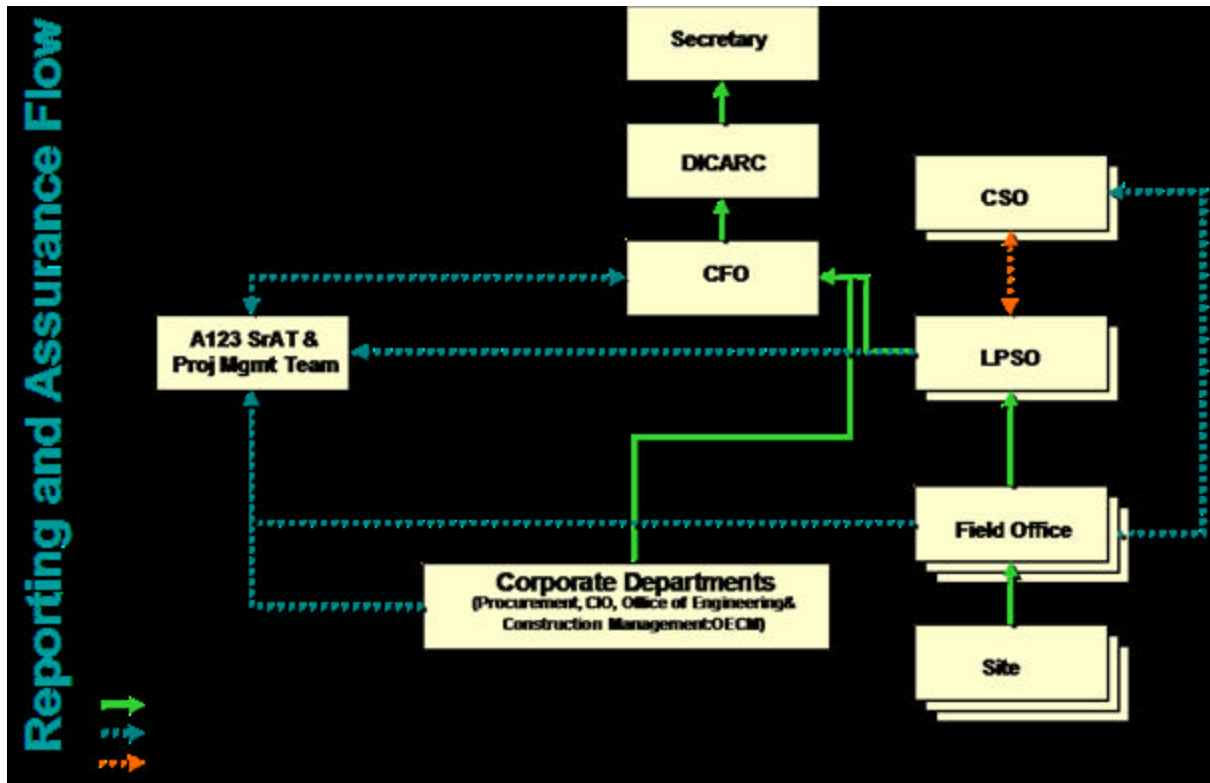
Establishing a working relationship between the Program Assessment Teams for a CSO and LPSO will significantly ease the burden of coordination. Open communication will enable a CSO to monitor its Sites closely and enable smooth coordination of oversight guidance to the Site from the LPSO, if required.

1. Ensure that those CSOs that provide significant funding to cognizant Field Offices and Sites receive the following documents (at a minimum):
 - ⇒ Field Office Quarterly Reports
 - ⇒ Field Office Site Implementation Plans
 - ⇒ Field Office AARTs
 - ⇒ Site AARTs (if requested by the CSO)
 - ⇒ Master Corrective Action Plan Tracking Sheets (if requested by the CSO)



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- LPSO should solicit input/feedback from the appropriate CSO, if they have not already received it, regarding the information provided by the relevant CSO Field Offices and coordinate with the CSO any guidance provided back to those Field Offices.

C. Develop Assessment and Oversight Report



Currently, the only Assessment and Oversight Report required is the content provided in the Quarterly Reports and the Interim Status Reports. The A-123 PMT may request the AART Tools at their discretion.



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D. Roll-up of AART A-123 Reporting



REQUIREMENTS

This step must be performed by the Field Office or LPSO Assessment Team lead.

*Field Offices and LPSOs have different processes for FY 2006.
Starting in FY2007 the rollup process will be the same*

FIELD OFFICE ONLY

1. Starting in cell Y9 of the Site AART, copy all of the automatically populated ratings for the accounts and process cycles. (Cells Y9 through AE51)

Figure 1

Y9	AART: Rollup		Kansas City		Site KC		Attester		Overall Assurance		Material Account		Acct Status		MAD	EC	B2C	P2P	Q2C	P2A	ERM	MAD	EC	B2C	P2P	Q2C	P2A	ERM				
1	AART: Rollup		Kansas City		Site KC		Attester		Overall Assurance		Material Account		Acct Status		MAD	EC	B2C	P2P	Q2C	P2A	ERM	MAD	EC	B2C	P2P	Q2C	P2A	ERM				
2	Kansas City		Site KC		Attester		Overall Assurance		Material Account		Acct Status		MAD	EC	B2C	P2P	Q2C	P2A	ERM	MAD	EC	B2C	P2P	Q2C	P2A	ERM						
3	Site KC		Attester		Overall Assurance		Material Account		Acct Status		MAD	EC	B2C	P2P	Q2C	P2A	ERM	MAD	EC	B2C	P2P	Q2C	P2A	ERM								
4	Attester		Overall Assurance		Material Account		Acct Status		MAD	EC	B2C	P2P	Q2C	P2A	ERM	MAD	EC	B2C	P2P	Q2C	P2A	ERM										
5	Overall Assurance		Material Account		Acct Status		MAD	EC	B2C	P2P	Q2C	P2A	ERM	MAD	EC	B2C	P2P	Q2C	P2A	ERM												
6	Material Account		Acct Status		MAD	EC	B2C	P2P	Q2C	P2A	ERM	MAD	EC	B2C	P2P	Q2C	P2A	ERM														
7	Acct Status		MAD	EC	B2C	P2P	Q2C	P2A	ERM	MAD	EC	B2C	P2P	Q2C	P2A	ERM																
8	Balance Sheet		Intragovernmental Fund Balance with Treasury		Intragovernmental Investment		Intragovernmental Regulatory Assets		Accounts Receivable, Net		Nuclear Materials		Strategic Petroleum and Northeast Home Heating Oil Reserve		General Property, Plant and Equipment		Regulatory Assets		Other non-intragovernmental assets		Intragovernmental debt		Intragovernmental appropriated capital owned		Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities	
9	Intragovernmental Fund Balance with Treasury		Intragovernmental Investment		Intragovernmental Regulatory Assets		Accounts Receivable, Net		Nuclear Materials		Strategic Petroleum and Northeast Home Heating Oil Reserve		General Property, Plant and Equipment		Regulatory Assets		Other non-intragovernmental assets		Intragovernmental debt		Intragovernmental appropriated capital owned		Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities			
10	Intragovernmental Investment		Intragovernmental Regulatory Assets		Accounts Receivable, Net		Nuclear Materials		Strategic Petroleum and Northeast Home Heating Oil Reserve		General Property, Plant and Equipment		Regulatory Assets		Other non-intragovernmental assets		Intragovernmental debt		Intragovernmental appropriated capital owned		Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities					
11	Intragovernmental Regulatory Assets		Accounts Receivable, Net		Nuclear Materials		Strategic Petroleum and Northeast Home Heating Oil Reserve		General Property, Plant and Equipment		Regulatory Assets		Other non-intragovernmental assets		Intragovernmental debt		Intragovernmental appropriated capital owned		Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities							
12	Accounts Receivable, Net		Nuclear Materials		Strategic Petroleum and Northeast Home Heating Oil Reserve		General Property, Plant and Equipment		Regulatory Assets		Other non-intragovernmental assets		Intragovernmental debt		Intragovernmental appropriated capital owned		Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities									
13	Nuclear Materials		Strategic Petroleum and Northeast Home Heating Oil Reserve		General Property, Plant and Equipment		Regulatory Assets		Other non-intragovernmental assets		Intragovernmental debt		Intragovernmental appropriated capital owned		Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities											
14	Strategic Petroleum and Northeast Home Heating Oil Reserve		General Property, Plant and Equipment		Regulatory Assets		Other non-intragovernmental assets		Intragovernmental debt		Intragovernmental appropriated capital owned		Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities													
15	General Property, Plant and Equipment		Regulatory Assets		Other non-intragovernmental assets		Intragovernmental debt		Intragovernmental appropriated capital owned		Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities															
16	Regulatory Assets		Other non-intragovernmental assets		Intragovernmental debt		Intragovernmental appropriated capital owned		Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities																	
17	Other non-intragovernmental assets		Intragovernmental debt		Intragovernmental appropriated capital owned		Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities																			
18	Intragovernmental debt		Intragovernmental appropriated capital owned		Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities																					
19	Intragovernmental appropriated capital owned		Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities																							
20	Accounts Payable		Debt		Deferred Revenue and other credits		Environmental Liabilities																									
21	Debt		Deferred Revenue and other credits		Environmental Liabilities																											
22	Deferred Revenue and other credits		Environmental Liabilities																													
23	Environmental Liabilities																															

2. Navigate to the Rollup tab of the workbook that will consolidate the data for oversight purposes (i.e., the Field Office AART), find the correct predefined Site or Field Office section and select the first cell of the Attester row (for example, cell AF9 for KC).



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Figure 2

AF9		A		B		C		F	G	J	M	P	S	V	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP		
1	AART: Rollup							National Nuclear Security Administration-Rollup				National Nuclear Security Administration				Kansas City				Lawrence Livermore Lab														
2	National Nuclear Security Administration							Administration-Rollup				Administration				Kansas City				Lawrence Livermore Lab														
3	FO		NAFO					FO:NAFO				FO:NAFO				KC				LLNL														
4	Attester											E. Dennis Martinez																						
5	Overall Assurance																																	
7	Material Account							Asset Status							MAD	ELC	BGC	P-PP	QDC	PJA	SRM	MAD	ELC	BGC	P-PP	QDC	PJA	SRM	MAD	ELC	BGC	P-PP		
8	Balance Sheet																																	
9	Intragovernmental Fund Balance with Treasury							0							Y	0							Y	0									Y	
10	Intragovernmental Investment																																	
11	Intragovernmental Regulatory Assets																																	
12	Accounts Receivable, Net																																	
13	Nuclear Materials							0							Y	0	0	0					Y	0										
14	Strategic Petroleum and Northwest Home Heating Oil Reserve																																	
15	General Property, Plant and Equipment																						Y	0									Y	
16	Regulatory Assets																																	
17	Other non-intragovernmental assets																																	
18	Intragovernmental debt																																	
19	Intragovernmental appropriated capital assets																																	
20	Accounts Payable							0							Y	0							Y	0								Y		
21	Debt																																	
22	Deferred Penalties and other credits							0							Y	0							Y	0										
23	Environmental Liabilities							0							Y	0	0						Y	0								Y		

Navigate to the correct cell in the Site/FO block.

Site AART Rollup AART / EGS-Assess / EGS-Test / PCS-Assess / PCS-Test / Assessment Team / Field Office - Site AART

Navigate to the correct cell in the Site/FO block.



SPECIAL ATTENTION REQUIRED

It is critical that the "Paste Special" functionality is used and that just values are pasted into the Rollup AART (see below for details).

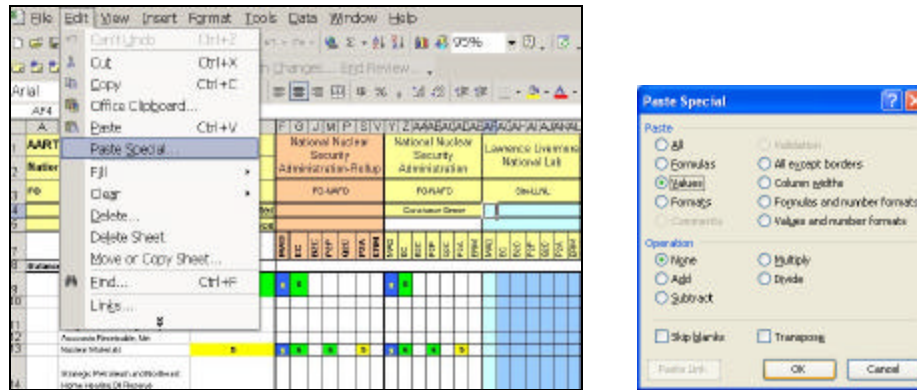
3. Paste Special the results as follows: Go to Edit –> Paste Special and select the values radio button. Click OK.



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Figure 3



4. Repeat steps 1-3 for the Rollup Overall rating
 - a. Copy cells Y5 through AE5 from the Site AART Rollup.
 - b. Navigate to the appropriate cell block for that Site in row 5.
 - c. Go to Edit -> Paste Special and select the values radio button.
 - d. Click OK.



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LPSO ONLY

- Starting in cell F9 of the Field Office AART, copy all the automatically populated ratings for the accounts and process cycles. (Cells F9 through V51)

Figure 4

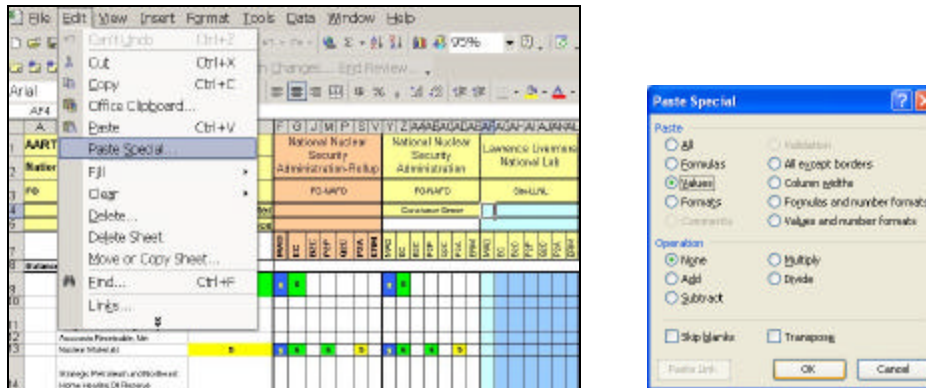
[illegible]



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Figure 6



8. Repeat steps 1-3 for the Rollup Overall rating
 - e. Copy cells Y5 through AE5 from the Site AART Rollup.
 - f. Navigate to the appropriate cell block for that Site in row 5.
 - g. Go to Edit -> Paste Special and select the values radio button.
 - h. Click OK.

E. Update the Implementation Plan (Field Office and LPSO)

1. Document the results of the oversight activities performed in Sections A through D of this Guide.
2. Review the Implementation Plan for accuracy.
3. Make and track necessary changes.



Major changes to the Site or Program Implementation Plan will need to be reported as part of interim and/or quarterly reporting to the Office of the Chief Financial Officer, Office of Internal Review.

REFERENCES

See **CFO A-123 Website** for suggested reading material:

OMB A-123 Appendix A
CFO Council Implementation Guide for OMB Circular A-123
Financial Audit Manual (GAO-01-765G)
DOE OMB Circular A-123, Appendix A, Implementation Plan
DOE Interim Guidance for OMB Circular A-123
FY 2005 Audit Report
FY 2005 Management Letter



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ADDITIONAL INFORMATION

Refer to the CFO A-123 website which will be updated with latest materials including tools, FAQs and additional reading material.

(<http://www.cfo.doe.gov/progliaison/doeA123/index.htm>)

In particular, see:

Program Oversight Checklist

DOE A-123 Oversight Checklist – Thought Provoking Questionnaire

DEFINITIONS

Word	Definition
Attester	The person who will be required to affirm the authenticity of information for the LPSO.
Implementer	The person responsible for executing the activities to support the Attester's affirmation.
Field Office	Location where the Site Assessment Team manages the A-123 Implementation for its Sites. Only the Field Office provides assurance to the LPSO.
Site	Unit of a Field Office including the Field Office federal activities and its contractors (both integrated and non-integrated). Predefined by Headquarters.
Headquarters Element	Lead Program Secretarial Office or Headquarters Business Program that is affected by the financial reporting requirements of OMB A-123, Appendix A.
Lead Program Secretarial Office	Headquarters Element whose cognizance includes those Field Offices that are affected by the financial reporting requirements of OMB A-123, Appendix A. These LPSOs provide oversight activities to Field Offices that directly impact the accounts determined to be material to the Department's financial statements.
Cognizant Secretarial Office	Headquarters Elements that provide significant funding to Field Offices overseen by the LPSOs.



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NEXT PHASE

There is no Next Phase per se, as Oversight should be a continuous process throughout the DOE A-123 implementation process.